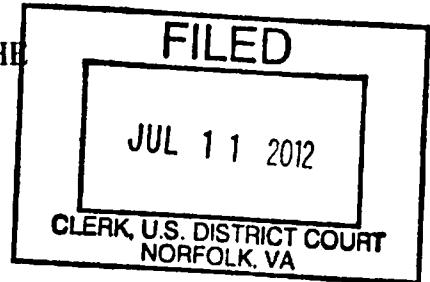


UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF VIRGINIA
NORFOLK DIVISION



UNITED STATES OF AMERICA,)
Petitioner,)
V.) Case No.: 2:12cv218
KENNETH L. NELSON, and)
WANDA B. NELSON,)
Respondents.)

11 July 2012

**Petition to request a new hearing or reconsideration due to the
facts outlined in this Petition for a new hearing.**

Dear Sir

To keep you informed I did go to the Naval Air Station Oceana Legal for assistance and now we will look into finding counsel, but this is submitted because of the time involved for a reply and proper justice.

I request a rehearing and that you take a bit of time and review these items from the Court Case 2:12cv218 some of them were items that you were asking for at Court about payment and I was trying to find them. I am sorry about the way that I had things organized and handled things when you said I only had 10 mins to say my side that really surprised me because I thought a case was to cover all items for proper justice and this is new to me also and I was trying to cover various items in which you saw all of the papers and all I am trying to do is proper justice.

Like I mentioned in Court I was not trying to do anything wrong for all of those years the 1040's were filed for. When they asked for information or other items I provided them. There was also no commercial default on my part and no legal deficiency according to 26 USC 6211 and this should never have gone to court, I have been acting in good faith. But it appears a lot of items during the Court hearing appears to be at least various violations of the Clean Hands Doctrine, so I rebut various items that were brought up in Court that no evidence was provided.

1. In all commercial matters - exchanging of funds, there has to be a meeting of the minds in these cases the 1040 filled out by the taxpayer is the contract/agreement. Now for 2003 through 2008 there are Civil Penalties for \$5,000 "each time" and "NOT FOR TAXES", that appear to be done criminally or at the very least violating the Clean Hands Doctrine in Law

each one of them. And there is no reason to issue these penalties to us because “taxes were already figured to be provided to the Internal Revenue Service”“ Look at Exhibit 3 the back side that said IRS figures and Exhibit 4, 6, 7 and Exhibit 5 and 9 look at those figures. And they were “figured correctly”“ look at the Notice from the Internal Revenue Service”“ Exhibit 4 from “a person that does the “verifying of 1040's”“ to make sure “they are correct”“ that “is there job to do this”“ at the Internal Revenue Service, so with all of these “Prima Facie Evidence items”“ I did nothing wrong and the 1040's were correct and “these Civil Penalties can't be legally issued”“ Are “rights to contract and not to contract”“ liberty, property, rights, “no undue force or coercion like penalties for not doing what the other party says”“ do they have any less lawful or have less authority than can't incriminate myself, right to counsel and right to a fair and impartial Due process with no disadvantage, no they have just as much authority and “can't be taken away or infringed upon”“ Look at Exhibit 27 Archie P. Sherar v. Joseph M. Cullen, District Director Internal Revenue Service, United States Court of Appeals says in part: reflect the obvious concern that there BE NO sanction or penalty imposed upon one because of his exercise of constitutional rights. And also: This “was clearly a penalty that infringed upon the constitutional right”“ - the court found that he was to be reinstated because “not even the Internal Revenue Service can violate constitutional liberties, rights,”“ property by giving penalties or sanctions and that is what they are doing here with Civil Penalties they even say that they are Penalties. Also, in the well known Supreme Court case of MIRANDA v. ARIZONA, 384 U. S. 436 where they say Miranda right it says in part: That right cannot be abridged and Where “rights secured by the Constitution are involved, “there can be no rule making or legislation which would abrogate them”“ so they can't violate these liberty, rights, etc... these are no less important and no less authority and they have no authority to violate liberty, rights, etc... Because these Civil Penalties are a way to try and force, compulsion, bullying which is a violation of Law and coerce someone to recontract with them “to provide the cover up information the Internal Revenue Service needs so there shows no breach of Contracts, evidence of trying to steal funds or “dishonest behavior to void all Contracts”“ on there part. And these Penalties of \$5,000 “each time”“ are a products of trying to force, compulsion, bullying which is a violation of Law, coerce, retaliate, retribution for not doing what the Internal Revenue Service wants us to do. Now according to John B. Vester, Petitioner v. Gene M. Johnson, Respondent it says in part: Provide those determinations did not conflict with federal law or apply federal law in an unreasonable way, and a federal court is firmly convinced that a federal constitutional right has been violated. With these from that Court case there is major violations of my God given and Constitutional rights to liberty, property, freedom to contract or not contract and have fair and honest dealings in commerce without breach of contract, force, coercing, retribution this is the conflict with federal Law, applying a federal Law in an unreasonable way and violation of liberty and rights in which this Court case was stating and shows that this Code is statutory Unconstitutional on its face and is void of authority. Now to recontract with them appears to cover up there breach of Contracts, in which another Court case where they look coverage issue under the National Flood Insurance Program and found breach of Contract like these issues and then it appears they are trying get rid of evidence of breach of Contract and stealing this goes against our God given freewill to Contract or not to Contract which can't be transferred and can't be taken away. I already Contracted with them and now they want me

to recontract with them for appearance to cover up breach of contract and trying to steal but there was no wrong doing and no wrong figuring of the 1040 on my part as the Prima Facie Evidence of the Notice from the Internal Revenue Service says look at Exhibit 4. So they issued these Penalties \$5,000 ““each time””, and ““NOT FOR TAXES”“ to try and force, coerce, bullying me, retaliate, retribution, not fair dealings as required by Law, not operation if good faith, exerting excessive power over the other parties and showing an unfair and unjust advantage in commerce which is at least a violation of Dirty Hands Doctrine and violating my ““God given freewill right to contract”“ so it appears they can make more profit and steal funds/property. And if we don’t do what the Internal Revenue Service wants then they will issue these penalties of \$5,000 ““each time”“ which are ““NOT FOR TAXES”“ which violates our God given rights to keeping the fruits of our labor wages/property and God given freewill rights to Contract or not to Contract. These actions ““are procedural and statutory violations of the Constitution and it’s safe guards”“ which ““makes it this Code Unconstitutional on its face and will void this Code of all authority”“. Now just to show how grossly injustice, unfair advantage, forcing, corercing and bullying which is a violation of Law that has happened for each of these years: 2003 - 2 Penalties with \$10,000 total, 2004 - 2 Penalties with \$10,000 total, 2005 - 2 Penalties with \$20,000 total, 2006 - 2 Penalties with \$10,000 total, 2007 - 6 Penalties with \$30,000 total and 2008 - 3 Penalties with \$20,000 total. Now all of these Penalties and NOT TAXES come to \$100,000 and appears to be around 17 counts of defrauding or at the least 17 counts of violation of Dirty Hands Doctrine and 17 counts of mail fraud it appears totaling 34 counts of at least unfair, unfair advantage, abusive, forcing, coercing, bullying and wrong behavior at least and these penalty amounts makes up a real large portion of this case and a smaller amount is Taxes so that is the fairness that has happened. And this Code doesn’t even come close to having the authority of the ““God give life, liberty, property and rights”“ that are ““protected by the Constitution”“, the ““Constitutional safe guards for the people that those Court cases were standing for”“. 1. Can’t infringe or violate peoples life, liberties and property/wages, and God given rights. 2. Can’t take away or disregard peoples God given and natural rights to fruit of labor and freewill to contract or not to contract all these are not transferable and can’t be taken away, 3. Can’t have unfair advantage, bullying which is a violation of Law, forcing, compulsion, coercing, bullying which is a violation of Law, retaliate, and retribution in commerce, 4. Meaning from the Supreme Court in part: Can’t have willful intent to take, take or infringe upon someone elses money, property, life, liberty, rights, fairness through dishonest methods, deceit, concealment of facts that is required to be given, trickery, pretenses, presentation. 5. ““Supreme Court say”“ in part: proscribes schemes to defraud citizens of their intangible rights to ““honest”“ and ““impartial”“ government. 6. Supreme Court says in part: criminalized schemes or artifices ““to defraud”“ or ““for obtaining money or property by means of false or fraudulent pretenses, representation, or promises - the Internal Revenue Service are pretending and representing this activity is lawful, but it violates various, liberties, rights, violates laws of commerce and fair dealings and good faith and is very abusive and not fair on its face so they can profit from it, so this ““this Code is Unconstitutional and is void of authority on its face”“. 7. The ““Supreme Court says”“ in part: schemes to defraud include those designed to deprive individuals, the people, or the government of intangible rights, such as the right to have ““public officials”“ perform their duties ““honestly”“ - not by force or coercion. 8. The

“Supreme Court says” in part: “No trustee has more sacred duties than a public official” and any scheme to obtain an advantage “by corrupting such an one” “must in the federal law be considered a scheme to defraud.” 117 F.2d, at 115 - the Internal Revenue Service is the public official” and they are trying to force, do coercion, and retribution to get the unfair advantage by issuing Penalties of \$5,000 each time” and NOT FOR TAXES” if we don’t do what they want. Even if it is illegal in which I showed you in Exhibit 4 which was provided by someone that knows how to fill out the 1040’s and is there job to do this, so with this the 1040’s were filled out correctly, but in commerce and according to God given, and natural rights” and Constitutional safe guards” these illegal actions can’t be done and are not legal. 9. Supreme Court says” in part: The Court explained that it was with the purpose of protecting the public” against all such intentional efforts to despoil, - despoil means to deprive of something by force”, this could be trying to deprive of rights, liberties, money/property and etc... by force”, coercion”, bullying which is a violation of Law”. 10. Supreme Court says” in part: As the Court long ago stated”, however, the words “to defraud” commonly refer “to wronging one in his property rights by dishonest methods or schemes,” and usually signify the deprivation of something of “value” by trick, deceit, chicane or overreaching.” - overreaching means to get the advantage of, “ as by cheating, they have tried to get the advantage by force, coercion, bulling which is a violation of Law, unfair actions and violations against liberties, property, and rights for profit it appears. 11. Supreme Court says” in part: They have realized that nothing in the words “any scheme or artifice to defraud, “or in the purpose of the statue, justifies limiting its application to schemes intended to deprive victims of money or property. - which could include bullying which is violating the Law, forcing, coercing, for not doing what they want and unfair advantage. ” 12. Supreme Court says” in part: to defraud is to withhold from another that which is justly due him,” or to deprive him a “right” by deception or artifice. - deprive of freewill to contract or not to contract since 1040’s were already correct, but they are trying to force, coerce me to recontract to cover up there breach of contract. And also to try and deprive me of God given and natural rights which are not transferable and can’t be taken away, liberty, fruit of my labor wages/property/value, fair in commerce, good faith, fair dealings required by Due process, law and commerce. And trying to get a unfair advantage, forcing, coercing, compulsion, retaliate and bullying which is a violation of the Law” by giving penalties that is straight up violations of the Constitution and rights that can’t be ignored. 13. Supreme Court say” in part: obtain directly or indirectly money and other things of value, by means of false and fraudulent pretenses, representations, and promises, and concealment of facts. - they can’t take liberties, rights, money and property and trying to hide, deceive or conceal the breach of contracts which is a “concealment of facts”. ” Now with all of these items listed here it appears to be various counts of at least violations of dirty hands doctrine or defrauding and mail fraud since all these were sent and use the U. S. Postal system to provide these. And by the Court allowing all of this appear of illegal activity to happen and reward them for all of these actions appear to be a very gross injustice, grave and major violation of justice. Because no matter what is said or why this code is provided when it violates the Constitution, liberties, God given rights that can’t be transferred and can’t be taken away, and etc... it is void of authority on its face and is Unconstitutional on its face. And if any dought in the Code you use the Doctrine

to go in favor of the taxpayer and against the Government according to the Court case with the Internal Revenue Service.

2. My wife was telling you about a Notice of Levy on Wages Form 668 -W and there are other ones that were issued also. And I brought up Notice of Federal Tax Liens in public record and you asked the Lawyer about the Notice of Federal Tax Liens and Levies and it sounded like they were not official but yet they have taken Over \$14,400 from her wages already, besides that a Notice is a Notice and a Levy like the one before your Court is a levy not a Notice and to have effect it has to go before a Court and when it doesn't it is not legal. And why do they go to court to get a levy now but they did not before and this has to "happen before" taking funds. The 5th Amendment says in part: ,nor be deprived of life, liberty, or property "without due process of law". There is no choice have to have due process with a "physical appearance" in the Court that is neutral, no conflict of interest, no unfair advantage and "completely independent of both parties" with a independent and impartial Judge authorizing it. And not sending notices or letters or other means. This is the Congress of 1789 as outlined above intent, wording and language at that time with there moral values and beliefs, honesty, integrity, fairness, good faith, protection of peoples rights before God and respect for people themselves. And this didn't happen so this appears to be an illegal levy and fraudulently taking over \$14,400 in over 2 ½ years and is still happening now. We did not go before a Court and no Judgement happened but yet "this Levy" went before your Court but not "the illegal Notice of Levy" and that appears to show how they operate and they have taken from these wages for over 2 ½ years now. Is this Due process that is fair, impartial completely independent of both parties or all liberties and rights any less important or have less authority than, can't incriminate myself or right to consul "no they don't have less authority" and "can't be taken away or infringed upon". And as the 5th Amendment of 1789 Congress confirms this and says in part: , nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation. - to cover this there was no court case, no due process of law no judgement but over \$14,400 were taken so far and in reference to these wages and the residence in this court case there is no just compensation provided. Now you can look at all of the amounts levies taken on the 2007 transcript that is enclosed Exhibit 104. Now it appears they have committed fraud by taking over \$14,400 so far and mail fraud for mailing these through the mail. So it appears they violated the 5th Amendment and Congress of 1789 as outlined above intent, words and language as the Supreme Court says for "no due processes of law with physical appearance in Court and no judgement" and "no just compensation". Here are other items from the Supreme Court listed below that are more direct for this action so here it is in part: "No trustee has more sacred duties than a "public official" and any scheme to obtain an advantage by corrupting such an one must in the federal law be considered a scheme to defraud." 117 F.2d, at 115 which refers to members of the Court. Also, A public official is a fiduciary toward the public, including, in the case of a judge, the litigants who appear before him, and if he deliberately conceals material information from them he is guilty of fraud. From the U. S. Supreme Court McNally v. UNITED STATES 483 U. S. 350 (1987) it says in part: As the Court long ago stated, however, the words "to defraud" commonly refer "to wronging one in his property rights by "dishonest methods" or schemes, The words "to defraud" commonly

refer to wronging one in his property rights by “dishonest methods”, and there is nothing to indicate that Congress meant to depart from this common understanding... Rather, the statue was amended to include the second phrase simply to make it clear that it reaches false promises and misrepresentations as to the future as well as other frauds involving money or property. (2) obtain (directly and indirectly) money and other things of value, by means of false and fraudulent pretenses, representations, and promises and the concealment of facts. Justice Story cites the definition of “fraud” as applied to every artifice made use by one person for the purpose of deceiving another,” or as “any cunning, deception, or artifice used to circumvent cheat, or deceive another. And the prima facie evidence before the Court from the U. S. Government appears to be attached all of these appearance of illegal and fraudulent actions, so there appears to be this fraudulent evidence and actions before the Court. This also appears to show violating the Clean hands Doctrine which is a defense, is also not acting in good faith, fair dealings which shows no more meeting of the minds that is required for “all without exception commercial matters” which equates to breach of contract(s) /agreement(s), “dishonorable method” or worse all these will voids contract(s) /agreement(s) also and along with that there is no reasonable amount of consideration provided, mostly none at all, which voids all contract(s)/agreement(s) so no contract(s)/agreement(s) means no lawful Court Case, and no lawful liabilities. Look at Exhibit 24 to 26.

3. And now I was trying to tell you about a Notice of Federal Tax Lien in the Public record against the residence and it did not go to any Court and there was no Judgement from a Court and “no due process of law that is required by the Congress of 1789 as outlined above in the 5th Amendment” and “no just compensation that is required” but if I sold the residence the lawyer doing the closing of the sell of the residence would take out the amount of that Notice and that appears to be fraud since it was not legal according to the law. Is this Due process that is fair, impartial completely independent of both parties or all liberties and rights any less important or have less authority than, can’t incriminate myself or right to consul “no they don’t have less authority” and “can’t be taken away or infringed upon”. But besides not being legal it was put into public record on 10/13/2009 with an amount of \$35,656.91 for 2007 Exhibit 11 showing they dishonored there own offer Exhibit 5 they made to me which shows of there commercial dishonor. Now this is commerce and then another Notice dated 10/19/09 with an amount of \$20,447.41 Exhibit 12 was sent with an amount of over \$15,000 less than what was put into Public record and they never took out the larger one but left it there and it is still there to this day. Then even though they lower the amount of what they thought was due, on 3/30/2010 “they put another one” for \$35,656.91 in Public Record against the residence Exhibit 13 they didn’t put one for \$20,447.41 Exhibit 12 instead this appears they wanted to get a extra \$15,000 approx by putting it in public record after they lowered the amount before this about 5 months earlier. This appears they also violated the 5th Amendment and Congress of 1789 intent and words for “no due processes of law as outlined above” and “no just compensation” and appears they committed fraud and mail fraud. From the U. S. Supreme Court McNally v. UNITED STATES 483 U. S. 350 (1987) it says in part: As the Court long ago stated, however, the words “to defraud” commonly refer “to wronging one in his property rights by dishonest methods” or schemes,” The words “to defraud” commonly refer to wronging one in his property rights by “dishonest methods””, and there is nothing to indicate that

Congress meant to depart from this common understanding... Rather, the statue was amended to include the second phrase simply to make it clear that it reaches false promises and misrepresentations as to the future as well as other frauds involving money or property. (2) obtain (directly and indirectly) money and other things of value, by means of false and fraudulent pretenses, representations, and promises and the concealment of facts. Justice Story cites the definition of "fraud" as applied to every artifice made use by one person for the purpose of deceiving another," or as "any cunning, deception, or artifice used to circumvent cheat, or deceive another. And transcripts in and before the Court as the U. S. Government prima facie evidence put there by the U. S. Government is attached to the appearance of fraudulent activity. Look at Exhibits 11 - 13. This also appears to show various counts of violating the Clean Hands Doctrine and worse, which is a defense, is also not acting in good faith and fair dealings which shows no more meeting of the minds that is required for "all without exception commercial matters" which equates to breach of contract(s)/agreement(s), "dishonorable method" or worse all these will void contract(s)/agreement(s) also and along with that there is no reasonable amount of consideration provided, mostly none at all, which voids all contract(s)/agreement(s) so no contract(s)/agreement(s) means no lawful Court Case, no lawful commercial matters and no lawful liabilities. Look at Exhibit 24 through 26.

4. You asked the Lawyer about the Notice of Federal Tax Liens and it sounded like they were not official but yet they have put 2 of these Notices of liens in public record for the same amount against the residence that they are trying to get a levy against now. Besides that a Notice is a Notice and a Levy like the one before your court is a levy not a Notice and a lien is a lien not a Notice of lien which is a Notice. And why do they go to Court to get a levy now but they did not before, because it appears these aren't legal liens but yet it appears they have fraudulently put them into public record against the residence and if the residence is sold funds in the amount of \$35,656.91 would be taken out by the lawyer that does the sell of the residence and that would appear to be fraud, stealing and mail fraud also which is there willful intent. And how can I say this is because Notice of refund which shows they owed us Exhibit 5 dated August 17, 2009 and Notice of Federal Tax lien Exhibit 11 dated 30 September 2009 that is only about 44 Day to do Due Process that is required before doing a legal Federal Tax Lien but that didn't happen and there wasn't enough time to get the due process done. Is this Due process that is fair, impartial completely independent of both parties or all liberties and rights any less important or have less authority than, can't incriminate myself or right to consul "no they don't have less authority" and "can't be taken away or infringed upon". We did not go before a Court and no Judgement happened and the 5th Amendment and Congress of 1789 says without due process of law "meaning no choice have to have due process of law with both parties physically going to Court that is neutral and no conflict of interest, completely independent and impartial Court from both parties and no unfair advantage so there it is fair for both parties and a judgement given" "before" and "there was no just compensation also" so it appears they violated the 5th Amendment and Congress of 1789 intent, wording and Language as the Supreme Court says. But yet this new Levy from your Court, not a Notice did go before your Court and yet they have taken and put these "Notices" of Federal Tax Liens in public record against the residence over 2 1/2 years ago and they are still there now with no Court. Another point for your Court is they did not request a "Notice of Federal Tax Levy" "but"

they requested a Levy”“. And as I was reading the 5th Amendment it confirms this and says in part: , nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation. - to cover this there was no Court case in a neutral, no conflict of interest, independent Court from both parties and no unfair advantage Court so fair for both parties and a judgement given. But this didn’t happen so there was no due process of law and no judgement but over \$10,000 were taken so far and in reference to these wages/right to fruits of are labor and the residence/right to fruits of are labor in this Court Case there is no just compensation provided. Now it appears they committed 2 other counts of fraud by putting these in Public Record and sending for mail fraud for mailing them through the U. S. mail. They also violated the 5th Amendment and Congresses intent, words and language as the Supreme Court says for no due processes of law ”meaning no choice have to do due process of law”“ ”before”“ and also ”“no just compensation”“ and if it is said that 5th Amendment isn’t real then the 16th Amendment isn’t real and can’t demand to pay Taxes also.. Here are other items from the Supreme Court listed below that are more direct for this action so here it is in part: ”No trustee has more sacred duties than a ”“public official”“ and any scheme to obtain an advantage by corrupting such an one must in the federal law be considered a scheme to defraud.” 117 F.2d, at 115 which refers to members of the Court. Also, A public official is a fiduciary toward the public, including, in the case of a judge, the litigants who appear before him, and if he deliberately conceals material information from them he is guilty of fraud. You asked the Lawyers or public official about the Notice of Federal Tax Liens and they didn’t sound real from his answer, and also if there was a required due process done before putting them in public record it would have been done in about 30 to 44 days since a refund was shown about 44 days before with nothing due. And this Case process was started over 2 months before the hearing, so it appears a public official might be withholding or concealing material information of at the least acted dishonorable which appears to show defraud. From the U. S. Supreme Court McNally v. UNITED STATES 483 U. S. 350 (1987) it says in part: As the Court long ago stated, however, the words ”to defraud” commonly refer ”to wronging one in his property rights by ”“dishonest methods”“ or schemes, The words ”“to defraud” commonly refer to wronging one in his property rights by ”“dishonest methods”“, and there is nothing to indicate that Congress meant to depart from this common understanding... Rather, the statue was amended to include the second phrase simply to make it clear that it reaches false promises and misrepresentations as to the future as well as other frauds involving money or property. (2) obtain (directly and indirectly) money and other things of value, by means of false and fraudulent pretenses, representations, and promises and the concealment of facts. Justice Story cites the definition of “fraud” as applied to every artifice made use by one person for the purpose of deceiving another, or as “any cunning, deception, or artifice used to circumvent cheat, or deceive another. And the prima facie evidence before the Court from the U. S. Government shows this illegal and fraudulent actions, so there is this fraudulent evidence and actions before the Court. This also appears to show violating the Clean hands Doctrine which is a defense, is also not acting in good faith and fair dealings which shows no more meeting of the minds that is required for ”all without exception commercial matters”“ which equates to breach of contract(s)/agreement(s), ”“dishonorable method”“ or worse all these will void contract(s)/agreement(s) also and along with that there is no reasonable amount of

consideration provided, mostly none at all, which voids all contract(s)/agreement(s) so no contract(s) /agreement(s) means no lawful Court Case, no lawful commercial matters and no lawful liabilities. Look at Exhibit 24 to 26.

5. There are other Notice of Federal Tax Liens in Public Record also for all of these years of the Transcripts that were put into the Court by the U. S. Government. And all of these Notice of Federal Tax Liens also **did not have “due process of law as outlined above” and “just compensation” as required by the 5th Amendment and Congress of 1789 intent, wording and language as the Supreme Court says, not before, not during, and not after they were put into public record.** Is this **Due process that is fair, impartial completely independent of both parties or all liberties and rights** any less important or have less authority than, can't **taken away or infringed upon**“. From the U. S. Supreme Court McNally v. UNITED STATES 483 U. S. 350 (1987) it says in part: As the **Court long ago stated**, however, the words **“to defraud”** commonly refer **“to wronging one in his property rights by “dishonest methods”**“ or schemes,” **The words “to defraud” commonly refer to wronging one in his property rights by “dishonest methods”**“, and there is nothing to indicate that Congress meant to depart from this common understanding... Rather, the statue was amended to include the second phrase simply to make it clear that it reaches false promises and misrepresentations as to the future as well as other **frauds involving money or property**. (2) obtain (directly and indirectly) money and other things of value, by **means of false** and fraudulent pretenses, **representations**, and promises and the **concealment of facts**. Justice Story cites the definition of “fraud” as applied to every artifice made use by one person for the purpose of **deceiving another**,” or as “any **cunning, deception**, or artifice used to **circumvent cheat**, or deceive another. And the total amount of all these **“Notices”**, **“not Liens”** was **\$108,101.98 which appears to be straight out 10 to 12+ counts of fraud and mail fraud**. So it appears every transcript before the Court put there by the U. S. Government has these 10 to 12+ Counts of fraudulent activity and mail fraud attached to all of the U. S. Government prima facie evidence and actions are before the Court so the Court has to disregard all and every transcript put into the Court by the U. S. Government. This also appears to show violating the Clean hands Doctrine which is a defense, is also not acting in good faith and fair dealings which shows no more meeting of the minds that is required for **“all without exception commercial matters”**“ which equates to **breach of contract(s)/agreement(s)**, **“dishonorable methods”**“ or worse **all these will void contract(s)/agreement(s)** also and along with that there is **no reasonable amount of consideration provided, mostly none at all which voids all contract(s)/agreement(s) so no contract(s)/agreement(s) means no lawful Court Case, no lawful commercial matters and no lawful liabilities.** Look at Exhibits 24 through 26.

6. And beside #1, #2, #3 and #4 above the Transcript that was put into the Court by the U. S. Government doesn't match with the various Notices of Federal Tax Liens and Levies sent and put in Public Record against a residence/right of fruits of are labor and against wages/right of fruits of are labor so there appears to be computer fraud, illegal accounting, illegal tax administration and this is what the Internal Revenue Service put into the Court and in one case is over a \$10,000 difference they want you to use this to issue the Levy with. Plus prima facie evidence the Notice Exhibit 5 from the Internal Revenue Service shows balances of \$.00 for

2003, 2004, and 2006 and I mentioned this to you, and in Exhibits 19, 20 and 21 show amounts due but there isn't anything due and they put these in Public Record that are still there now. And for those years they put transcript into the Court that show amounts due, but the Internal Revenue Service provided prima facie evidence of \$0.00 due in Exhibit 5. And all of these Notice of Federal Tax Liens also "did not have due process of law as outlined above" and "just compensation" as required by the 5th Amendment and Congress of 1789 intent, wording and language as the Supreme Court says, not before, not during, and not after they were put into public record. Is this Due process that is fair, impartial completely independent of both parties or all liberties and rights any less important or have less authority than, can't incriminate myself or right to consul "no they don't have less authority" and "can't be taken away or infringed upon". From the U. S. Supreme Court *McNally v. UNITED STATES* 483 U. S. 350 (1987) it says in part: As the Court long ago stated, however, the words "to defraud" commonly refer "to wronging one in his property rights by ""dishonest methods" or schemes, The words "to defraud" commonly refer to wronging one in his property rights by ""dishonest methods", and there is nothing to indicate that Congress meant to depart from this common understanding... Rather, the statue was amended to include the second phrase simply to make it clear that it reaches false promises and misrepresentations as to the future as well as other frauds involving money or property. (2) obtain (directly and indirectly) money and other things of value, by means of false and fraudulent pretenses, representations, and promises and the concealment of facts. Justice Story cites the definition of "fraud" as applied to every artifice made use by one person for the purpose of deceiving another, or as "any cunning, deception, or artifice used to circumvent cheat, or deceive another. Another dictionary defined "defraud" as to cheat; to deceive; to deprive of a right by act of fraud... to withhold from another what is justly due him. It appears they meet the requirements of "to defraud" tried to circumvent cheat, cunning, deceive, dishonored there own contracts/agreements which is dishonest methods, deprive of rights, circumvent cheat and withhold from another what is justly due to him, by not keeping all those accounts to \$0.00 and adding to them, issuing civil penalties on closed accounts and showing a balance do instead of the refunds. This also appears to show violating the Clean hands Doctrine which is a defense, is also not acting in good faith and fair dealings which shows no more meeting of the minds that is required for "all without exception commercial matters" which equates to breach of contract(s)/agreement(s), "dishonorable methods" or worse all these will void contract(s)/agreement(s) also and along with that there is no reasonable amount of consideration provided, mostly none at all which voids all contract(s)/agreement(s) so no contract(s)/agreement(s) means no lawful Court Case, no lawful commercial matters and no lawful liabilities. Look at Exhibits 24 to 26.

7. The first items is you asked the Lawyer about filling out the 1040 form, that appeared to be wrong information and can't be used as proof, I am providing Prima Facie evidence straight from the Internal Revenue Service. The way of filling out the 1040 form was to pay taxes in which you can see from the 2007 form 1040 and Notice CP49 Exhibit 5 and 9 and the Notice CP12R Exhibit 3 from the IRS for 2008 by looking on both sides taxes were taken out, but the lawyer said that the IRS pays the refund they do provide the refund but it is through the IRS after they get it from the "other parties" not from there funds directly. And the lawyer did not

even show the Court the transcript for the 2008 1040 because it does show a refund as prima facie evidence that is suppose to be provided for proper justice, but I provided that proof. Enclosed is the Notice CP12R Exhibit 3 and Notice CP-2005 Exhibit 4 from the IRS agreeing with my figures, this was from the IRS not me those Notices and that Notice saying they closed this case and found I did it correctly that is why the refund to us for just over \$84,000 is still in the Master File and transcript for over 1.5 or 2 years and can't be ignored because basically the Government put these transcripts in the Court record and I put these transcripts in the Court record also and they "all came from the same place the IRS" and mine is as official and admissible as the theirs. And it appears mine is even more lawful because of there appearance of illegal actions listed here in these different items which causes their transcripts to be attached to illegal activity and violating the Clean Hands Doctrine in Law. Also the lawyer doesn't work at the IRS, but "the person that figured out the 1040 for 2008 does" and "that is there job" and has the authority to do that and "they found that it was correct" look at Exhibit 4 what they wrote about it so it can't be ignored and is prima facie evidence. And this being correct means all of the other years are correct for 2003, 2004, 2005, 2006 and 2007 and the IRS owes the refunds and I don't owe. And it is stated in a Court case Curtis T. Busse and Myrtle Busse v. Commissioner of Internal Revenue, United States Court of Appeals, Seventh Circuit says in part: Another rule often overlooked in construing a revenue statute is that in a doubtful situation the taxpayer is entitled to the benefit of the doubt. And also said If the words are doubtful, the doubt must be resolved against the government and in favor of the taxpayer. So with this various Notices for 2007 and 2008 and in the Master File & Transcripts for over 2 ½ year now and in IRS FIRE SYSTEM approved and already in their system for over 2 ½ years shows I was correct look at Exhibits 3 - 8 a lot of prima facie evidence and they U. S. Government didn't provide even close to this much. But even if there was doubt it is suppose to be in favor of the Taxpayer and against the Government, and all those Civil Penalties should not have been given and all of these items are prima facie evidence also. Here are other items from the Supreme Court listed below that are more direct for this action so here in part: "No trustee has more sacred duties than a ""public official"" and any scheme to obtain an advantage by corrupting such an one must in the federal law be considered a scheme to defraud." 117 F.2d, at 115 which refers to members of the Court. Also, A public official is a fiduciary toward the public, including, in the case of a judge, the litigants who appear before him, and if he deliberately conceals material information from them he is guilty of fraud. You asked the Lawyers or public official about the filling out the 1040 and someone else also said in Court that I have pay taxes like they believed I didn't. But paying taxes are part of the 1040 look at Exhibits 3 on the front and back side of it, Exhibits 6,7 and 9 also, so it appears a public official(s) might be withholding/concealing material information or providing wrong information in which the Court can't use. Because it is at least acted dishonorable or deceitfully for answering something he is not trained to do, answering when not fully informed is not acting honorably which appears to show defraud. This also appears to show violating the Clean hands Doctrine which is a defense, is also not acting in good faith and fair dealings which shows no more meeting of the minds that is required for "all without exception commercial matters" which equates to breach of contract(s) /agreement(s), "dishonorable methods" or worse all these will void contract(s) /agreement(s) also and along with that no reasonable amount of consideration provided, mostly none at all which voids all contract(s)/agreement(s) so no

contract(s)/agreement(s) means no lawful Court Case, and no lawful liabilities. Look at Exhibits 24 to 26.

8. And also that Notice CP49 Exhibit 5 prima facie evidence from the Internal Revenue Service shows the tax years of 2003, 2004, and 2005 balances of \$.00 nothing is due for those years so you can't put Civil Penalties on years that are already closed and that was there offer and proper Tax Administration and Changing that is illegal Tax Administration, dishonorable actions, not in good faith, not doing fair dealings, 3 counts of "breach of there implied contracts" by them stating that in the Notice the Prima Facie Evidence and the Internal Revenue Service has more counts of dirty hands. Which in turn shows again that the transcripts for all these years that are in Court record and before this Court and they call prima facie evidence appears to have illegal amounts and activity attached to them which is before this Court. From the U. S. Supreme Court McNally v. UNITED STATES 483 U. S. 350 (1987) it says in part: As the Court long ago stated, however, the words "to defraud" commonly refer "to wronging one in his property rights by ""dishonest methods"" or schemes, The words "to defraud" commonly refer to wronging one in his property rights by ""dishonest methods"", and there is nothing to indicate that Congress meant to depart from this common understanding... Rather, the statue was amended to include the second phrase simply to make it clear that it reaches false promises and misrepresentations as to the future as well as other frauds involving money or property. (2) obtain (directly and indirectly) money and other things of value, by means of false and fraudulent pretenses, representations, and promises and the concealment of facts. Justice Story cites the definition of "fraud" as applied to every artifice made use by one person for the purpose of deceiving another, or as "any cunning, deception, or artifice used to circumvent cheat, or deceive another. This also appears to shows violating the Clean hands Doctrine which is a defense, is also not acting in good faith and fair dealings which shows no more meeting of the minds that is required for "all without exception commercial matters" which equates to breach of contract(s)/agreement(s), "dishonorable methods" or worse all of these will void contract(s)/agreement(s) also and along with that there is no reasonable amount of consideration provided, mostly none at all which voids all contract(s)/agreement(s) so no contract(s)/agreement(s) means no lawful Court Case, no lawful commercial matters and no lawful liabilities. Look at Exhibits 24 through 26.

9. Now in Court when I brought up the Chapter 11 Bankruptcy of the U. S. Government you disagreed with me, so with that I will provide different items to it is "documented by Congress through there intent, wording and language in Public Law and Code", "along with Congresses OFFICIAL RECORD", here and some of the wording from them. In the 1930's Public Law 73-10 or Joint Resolution as referred to in the Supreme Court Case of GUARANTY TRUST CO. OF NEW YORK v. HENWOOD, 307 U.S. 247 which is Exhibit 14 it states different items in part: Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, - so this was passed by Congress and is used in this Supreme Court Case so it is a law. Then it says in part: "Every obligation", heretofore or hereafter incurred, whether or not any such provision is contained therein or made with respect to, shall be "discharged" upon payment, dollar for dollar, in any coin or currency which at the time of payment is legal tender for public and private debts. - Now Congresses wording and language

says **“every obligation”** in which this Supreme Court Case is hearing about a obligation and this also applies to all of Commerce in the Public without exception which includes all of these Internal Revenue Service Accounts or Congress would have added what applies and what doesn't apply. Now all of these obligations are to be **“discharged”** not paid, not settled but **“discharged”** in commerce and discharge only applies to Bankruptcy not normal commerce. And **Congress also took away the way to pay with real value** also so this is there **intent, wording and language**. All commerce is in, a part of and under this Bankruptcy and is added to this Bankruptcy debt and this bankruptcy started before I was even born so it can't be mine I never signed any thing for a bankruptcy, but the U. S. Government did. And no party can be made liable or responsible for another parties debts. So Congresses intent, wording and language says and shows every obligation without exception is part of a Bankruptcy that is **“discharged”**, **“not paid”** in all commerce without exception. With the hundreds of people that reviewed the wording and passed this **“LAW”** at least one person would have caught the wording if it was wrong but the wording was not wrong. Ok years later in 1991 the U. S. Government is still in the Chapter 11 Bankruptcy as stated in Congressional Record which is Exhibit 15 says in part: Mr Speaker, **we are here now in Chapter 11. Members of Congress are official trustees** presiding over the greatest **reorganization** of any **“bankrupt entity”** in world history, **“the U. S. Government”**. And why do Congress keep calling it the **reorganization** when Congress keeps voting for new funds, budget because it is **reorganization** of the Chapter 11 Bankruptcy or they could just call it the **budget** or **new budget** because that doesn't have to be **reorganized** but a Bankruptcy does. So this is a second confirmation of this Bankruptcy. Then now the UCC used for Commerce and passed by Congress with there intent, wording and language at various points in Exhibit 16, UCC Article 3 3-311 in part: (b) Unless subsection (c) applies, the claim is **“discharged”**, also in (c) Subject to subsection (d) a claim is not **“discharged”**, also in (d) A claim is **“discharged”**. These are Congresses intent, wording and language. Now in Exhibit 17, UCC Article 3 3-603 in part: (b)..., there is **“discharge”**, also in (c)... **“amount is discharged”** and there is even more but it does not say pay like normal commerce but **discharge for all commercial matters**. Then for another confirmation look at the Chapter 11 Bankruptcy debt that says in Exhibit 18 **“US Total debt and this shows \$57 Trillion+ not millions, not billions, but Trillions that is a very large bankruptcy amount, with it only getting bigger not smaller over the years.** Also, in Title 31 of the U. S. Code 3123 (a) in part: (a) The faith of the **United States Government is pledged to pay** in legal tender, **principle** and **interest** on the obligations of the Government issued under this chapter. It said the U. S. Government pledged to pay the interest and the only interest is on the US Total debt in which the U. S. Government and the **public** is part of the US so they pledge to pay, not discharge for them and the **public** which is all of the Bankruptcy debt. And they signed the bankruptcy and they are responsible for the Bankruptcy and Congress are the Trustees of the Bankruptcy and all commercial matters are **part of, in and under** this bankruptcy which include all of these IRS commercial matters and I never signed anything saying I was in Bankruptcy but all commerce is part of this bankruptcy according to Congresses intent, wording and language so none of the people are liable for any of the bankruptcy debts **which is all commerce and the Government cannot be injured by there own debt not mine because I am not liable for any of those debts according to Congress**. Because the U. S. Government pledged to pay all the Public debts/bankruptcy. So here is what the Supreme Court has to say about Congressional Laws and

their intent, wording and language. Richards v. United States, 369 U. S. 1 in part: but we are bound to operate within the framework of the words chosen by Congress and not to question the wisdom of the latter in the process of construction. US v. GOLDENBERG, 168 U. S. 95 in part: The primary and general rule of statutory construction is that the intent of the lawmaker is to be found in the language [168 U. S. 95, 103] that he has used. He is presumed to know the meaning of words and the rules of grammar. The courts have no function of legislation, and simply seek to ascertain the will of the legislator. UNITED STATES v. RON PAIR ENTERPRISES, INC., 489 U. S. 235 in part: The language and punctuation Congress used cannot be read in any other way. The plain meaning of "legislation should be conclusive". This is from the Court of appeals Bass v. Stolper Koritzinsky Brewster & Neider Sc in part: As the Supreme Court recently reminded us in ..., we are prohibited from reading into clear statutory language a restriction that Congress itself did not include. These items that have been passed by Congress or part of the Official Congressional Record cannot be concealed material information, or it would lead to deception, defrauding, violation of rights, acting dishonorable, unfair advantage and not doing fair dealings in commerce by the official that is trying to conceal of this information. This also appears to show violating the Clean hands Doctrine which is a defense, is also not acting in good faith and fair dealings which shows no more meeting of the minds that is required for "all without exception commercial matters" which equates to breach of contract(s)/agreement(s), "dishonorable methods" or worse all these will void contract(s) /agreement(s) also and along with that there is no reasonable amount of consideration provided, mostly none at all which voids all contract(s)/agreement(s) so no contract(s)/agreement(s) means no lawful Court Case, no lawful commercial matters and no lawful liabilities. Look at Exhibits 24 to 26.

10. Now in Exhibit 14 the Supreme Court Case that shows P. L. 73-10, Joint Resolution Congress took away the way to pay with real value in all of commercial matters but only provide and issue items that are obligations/debts with no real value and coins backed by the Bankrupt U. S. Government so there intent and wording shows no real value in commerce and they took it away they don't want real value to be used in commerce or they would provide it and not take it away. And they also show there intent and wording that all commercial matters are in and part of and under this Bankruptcy without exception and only discharge happens "not pay" that is there intent, wording and language. Civil and Admiralty Maritime Courts require to pay with real value and Congress did not authorize that and no one can be forced to pay with real value when not authorized and provided by "Congress which is in Charge of all Commerce" "all parties cannot make a new way of doing commerce without authorization from Congress". So with that Civil and Admiralty Maritime Courts can't be used because it is discharge, not pay according to P. L. 73-10 and the UCC and also a residence is real value and can't be Levied against because "Congress took away real value in commerce and never authorized it that is there intent, wording and language" that is a very strong intent and don't authorize and provide real value to be used in Commerce. So here is what the Supreme Court has to say about Congressional Laws and their intent, wording and language. Richards v. United States, 369 U. S. 1 in part: but we are bound to operate within the framework of the words chosen by Congress and not to question the wisdom of the latter in the process of construction. US v. GOLDENBERG, 168 U. S. 95 in part: The primary and general rule of

statutory construction is that the intent of the lawmaker is to be found in the language [168 U. S. 95, 103] that he has used. He is presumed to know the meaning of words and the rules of grammar. The courts have no function of legislation, and simply seek to ascertain the will of the legislator. UNITED STATES v. RON PAIR ENTERPRISES, INC., 489 U. S. 235 in part: The language and punctuation Congress used cannot be read in any other way. The plain meaning of “legislation should be conclusive”. This is from the Court of appeals Bass v. Stolper Koritzinsky Brewster & Neider Sc in part: As the Supreme Court recently reminded us in ..., we are prohibited from reading into clear statutory language a restriction the Congress itself did not include. These items have been passed by Congress that show all commercial matters by the people are part of, in and under the Chapter 11 Bankruptcy of the U. S. Government and Congress took away all real value from commerce and everything is discharged and not paid by the people and this cannot be concealed material information, or it would lead to deception, defrauding, violation of rights, acting dishonorable and not doing fair dealings in commerce by the official that is trying to conceal this information. This also appears to show violating the Clean hands Doctrine which is a defense, is also not acting in good faith and fair dealings which shows no more meeting of the minds that is required for “all without exception commercial matters” which equates to breach of contract(s)/agreement(s), “dishonorable methods” or worse all these will void contract(s)/agreement(s) also and along with that there is no reasonable amount of consideration provided, mostly none at all which voids all contract(s)/agreement(s) so no contract(s)/agreement(s) means no lawful Court Case, no lawful commercial matters and no lawful liabilities. Look at Exhibits 24 through 26.

11. And another point is that the U. S. Government has not disclosed that they are in the Chapter 11 bankruptcy for at least over 70 years they have had a lot of opportunities to do so but chose not to. Like in this Court Case that is information required for proper justice because now this bankruptcy and all commercial matters would be under Bankruptcy Codes, Public Law, Bankruptcy Court and other Laws and not disclosing something that is required to be disclosed is what different Supreme Court case calls it fraud so that is before this Court also so they lose jurisdiction and it appears they have more dirty hands. And like a saying, if something appears to be illegal it most likely is. These items that have been passed by Congress and part of the Official Congressional Record which prove the Chapter 11 Bankruptcy of the U. S. Government cannot be concealed material information, or it would lead to deception, defrauding, violation of rights, unfair advantage and acting dishonorable and not doing fair dealings in commerce by the official that is trying to concealment of this information. So here is what the Supreme Court has to say about Congressional Laws and their intent, wording and language. Richards v. United States, 369 U. S. 1 in part: but we are bound to operate within the framework of the words chosen by Congress and not to question the wisdom of the latter in the process of construction. US v. GOLDENBERG, 168 U. S. 95 in part: The primary and general rule of statutory construction is that the intent of the lawmaker is to be found in the language [168 U. S. 95, 103] that he has used. He is presumed to know the meaning of words and the rules of grammar. The courts have no function of legislation, and simply seek to ascertain the will of the legislator. UNITED STATES v. RON PAIR ENTERPRISES, INC., 489 U. S. 235 in part: The language and punctuation Congress used cannot be read in any other way. The plain meaning of “legislation should be conclusive”. This is from the Court of appeals Bass v.

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12. Now since Congress is responsible for all of the laws for commerce and they chose to include God into commerce by a very, very, very strong public declaration and Law saying IN GOD WE TRUST which is P. L. 84-140 declaring IN GOD WE TRUST is the national motto of the United States, that is Congresses intent, wording and language in which you read about what the Supreme Court says about Congresses intent, wording and language. This is very clear that they trust in God and put him into commerce or they would not have printed, stamped Billions upon Billions of Notes and coins that have been used by 100's of millions of people over the years that says IN GOD WE TRUST just look in your wallet or change in your pocket. This is Congresses intent and wording with a very, very, very strong public declaration of this “IN ALL COMMERCE WITHOUT EXCEPTION”. And also these are the main or all that is provided from Congress to use in commerce that says a lot of there intent also. So God can't be disregarded in all matters of commerce including all of these commercial matters with the Internal Revenue Service. Now if anyone has received or gave a FEDERAL RESERVE NOTE or United States coin through providing any offer or excepting an offer without objecting or rebutting these words shows there acceptance of all these words of IN GOD WE TRUST, which that person is the “we” in this. Also shows they can't says that God doesn't own the earth and everything in and on it because he made all of it not some man, but they excepted God in commerce already by there acceptance or giving of the Federal Reserve Notes or U. S. Coins that say IN GOD WE TRUST it is acceptance or objection for every Note or coin used or received this is commerce. Trust means believing everything that the other party says not some of it and God said in: I Corinthians 10:26 For the earth is the Lord's and the fullness thereof. And God's laws, authority, power and ownership supercede and have a lot more authority than any man made law, Code and regulation. Everything here is God's including this residence that you put a Levy against, so with this how can any man or man made entity have authority and jurisdiction over God's property and ownership to authorize a Levy on his property.

And a very large part of the amounts of the levy is from Civil Penalties not taxes which I believe should not of happen due to the IRS says that I was correct in the way I figured the 2008 Tax form and they did there own case to verify this, so all of the other years of 2003, 2004, 2005, 2006, 2007 have to be correct. But other locations at the IRS were trying to force me to change the correctly filled out 1040's and when I wouldn't they kept giving these civil penalties which I believe is wrong and really illegal do to the fact of I was doing proper Tax administration instead of what the Internal Revenue Service wanted me to do which would be illegal tax administration.

We will work with the Internal Revenue Service to get all of these Commercial matters resolved in a fair process. Like I said I have provided to the Internal Revenue Service different things they asked for before. And I request you also take into account that over \$10,000 has already been taken from wages/right fruits of are labor and Notice of Federal Tax Liens amounting to over \$108,000 is still in Public Record against this residence already.

So I request that you review all of this information so that you can be fully informed so proper justice can be done by dismissing this Court Case and thank you for all of your time.

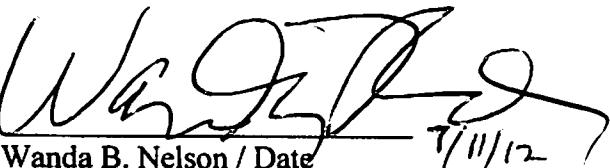
Kenneth L. & Wanda B. Nelson
1500 Chessington Court
Virginia Beach, VA 23464

Respectfully Submitted,



7/11/12

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7/11/12

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UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF VIRGINIA
NORFOLK DIVISION

UNITED STATES OF AMERICA,)
Petitioner,)
V.) Case No.: 2:12cv218
KENNETH L. NELSON, and)
WANDA B. NELSON,)
Respondents.) Date: 11 July 2012

CERTIFICATE OF SERVICE

I hereby certify that on 11 July 2012 I mailed a copy of the Petition to request a new hearing or reconsideration due to the facts outlined in this Petition for a new hearing by U. S. Mail to the following individual.

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 7/11/12

Kenneth Nelson / Date
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Email: ST1@safe-mail.net

UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF VIRGINIA
NORFOLK DIVISION

UNITED STATES OF AMERICA,)
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 Kenneth Nelson 7/11/12

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